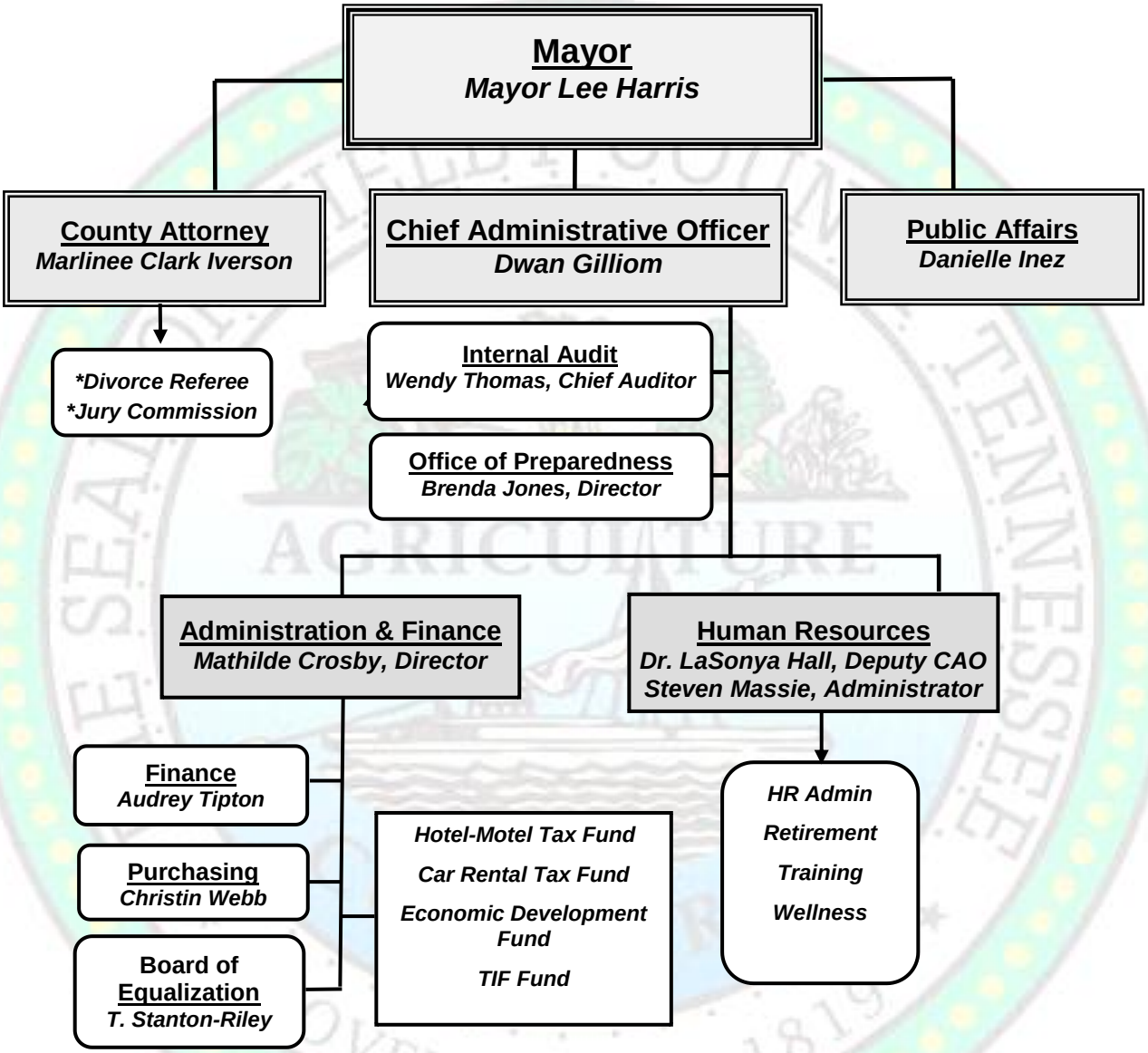
ADMINISTRATION & FINANCE

Division Organizational Chart by Program



*****These sections report to the County Attorney but are included with the Judicial Division for financial reporting*

Division Overview FY 21

DIVISION MISSION STATEMENT AND STRATEGIC GOALS

To effectively execute the responsibilities of the Executive Branch of Shelby County Government through the Mayor and Chief Administrative Officer to provide high quality and cost-effective services to optimize the safety and quality of life for all citizens of our diverse community in accordance with the County Charter and Ordinances. To maintain excellent stewardship and accountability in providing Shelby County residents and our internal customers with professional services in the support functions of Finance, Office of Preparedness, Purchasing, Audit, Human Resources, Legal Services and the Board of Equalization.

The Division of Administration & Finance supports the following County strategic goals:

Strategy 2: Enhance Public Safety and Support Criminal Justice Reform

[2-i] Provide effective disaster preparedness and 911 emergency response systems.

Strategy 4: Promote Workforce Development and a Healthy Economy

[4-a] Provide programs that help individuals develop the skills that are currently being demanded by employers in the County.
[4-b] Coordinate agency programs that address issues of poverty and economic/housing insecurity within the county.
[4-c] Promote the growth of local, minority, and women owned businesses in the community.
[4-d] Provide a business-friendly environment in county operations and regulations to encourage local development and diversity.
[4-e] Create new strategies that encourage small business development particularly in the area of start-up technology.

Strategy 5: Provide Effective Governance and Sound Stewardship for County Resources

[5-a] Ensure financial stability through sound oversight of fiscal operations, taxation, debt management, and revenue collections. Maintain all records of public transactions as required by the State.
[5-b] Preserve and maintain county infrastructure of roads, bridges, buildings, and technical systems for current and future operations.
[5-c] Maximize efficiency and minimize cost of operations through centralization, utilization of technology, outsourcing, or other methods.
[5-d] Build trust and confidence in government through transparent, accessible, and responsive interactions with all internal and external customers.
[5-e] Enhance the capabilities and foster the professionalism of the employee workforce through equitable compensation, training programs, and succession planning.
[5-f] Actively seek alternative funding sources through fees, grants, or community partners to provide county services.

DEPARTMENTAL MISSION/GOALS:

The strategic goals of the division are achieved through the following departmental structure:

2001 Mayor – Ensures Shelby County Government provides high quality and cost-effective services in accordance with the County Charter and Ordinances to optimize the safety and quality of life for all citizens of our diverse community. The Mayor provides the vision, leadership and strategic direction for Shelby County Government.

2002 Public Affairs – Provides answers to citizen concerns or complaints, fields inquiries from the news media, and keeps employees informed about key issues involving Shelby County Government. The Mayor's Action team ensures that citizens are assisted by staff or referred to outside agencies.

2003 Chief Administrative Officer – Provides oversight and direction for the daily operations of county government to ensure the effective and efficient delivery of services to its citizens, including financial planning and stability, compliance with federal, state and local regulatory agencies, and review/approval of all contracts and resolutions. The Office of Preparedness is included in this department. The Internal Audit function is also included in this department as of FY2021. In FY2020, Workforce Investment Network (WIN) was also included in this department prior to becoming a stand-alone 501(c)3 entity effective July 1, 2020 (i.e., at the beginning of FY2021).

2009 County Attorney – Serves as Legal Advisor and provides any requested legal services to the County Mayor, the County Commission, and all departments, officers, and officials of Shelby County Government; represents the County in lawsuits and administrative hearings; and reviews all ordinances, contracts, resolutions and legislation applicable to the County.

2011 Director of Administration & Finance – Maintains effective and responsible fiscal control of the County's resources through efficient planning and management of financial operations and policies.

2012 Central Operations – Provides the budgetary medium for general revenues and expenditures that are not readily attributable to a specific department, including payments to affiliated organizations, spending restrictions, indirect cost allocations to other departments, and operating transfers to/from the General Fund.

2013 County Grants – Accounts for any grants or subsidies to various 501(c)(3) not-for-profit organizations as defined by State law. The Community Enhancement grant program administered through the County Commission is reported in this department.

2014 Human Resources – Manages all aspects of human resource services for the County, including personnel policy development and implementation, compensation, benefits, equal employment opportunity, and compliance with federal and state legislation.

2017 Purchasing – Procures products and services under the administration of the County Mayor, the County Board of Commissioners, and other elected officials. Ensures the procurement of quality products and services at the lowest possible cost while providing suppliers with a fair and equal opportunity to conduct business with Shelby County Government.

2025 Finance – Manages the financial affairs of the County through the execution of sound fiscal and business policies and practices. Supports the operating departments throughout Shelby County Government with financial reporting services, accounting assistance, and guidance as needed. The functions of accounting, budget, accounts payable, and payroll are included in this department.

2028 Board of Equalization – Examines, compares, and equalizes the assessments of the Shelby County Assessor of Property whenever an appeal is made in order to protect the rights of all citizens of the County.

Service Level Measurements

Service Levels	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Actuals	FY21 Estimated
Public Affairs [1]					
Calls Answered	45,803	46,490	60,235	36,605	40,000
New Complaints Involving County Services	8,371	8,497	9,742	41,106	45,000
Community Groups Contacted	5,297	5,376	40	20	30
Training Sessions for County Departments				10	203
County Attorney					
New Cases in Litigation	224	221	236	281	300
New Public Records Requests	445	487	453	680	700
New Contracts Reviewed	883	941	1,030	803	900
Internal Audit					
Audit hotline complaints screened	90%	90%	90%	90%	90%
Draft audit reports issued within 30 days of completion of field work	90%	90%	90%	90%	90%
Human Resources					
Jobs Posted	380	838	963	490	500
Applications Received	59,700	68,645	78,941	44,233	60,000
Number of New Hires	709	1,015	1,118	874	926
Number of Terminations	918	1,119	948	1,453	1,045
Health Benefit Changes Processed	9,165	9,323	9,534	9,610	10,090
Disability Claims Processed	338	335	330	337	340
Retirements Processed	482	178	201	154	160
Number of Training Participants	5,883	6,252	5,243	3,860	4,300
Purchasing					
Purchase Orders Issued	6,027	5,135	4,932	4,635	
$ Value of POs processed	$77.0M	$161.1M	$140M	$88M	
% of Total $ Amount Spent with Locally Owned Small Business Vendors [2]	22%	20%	18%	14%	20%
Finance					
Accounts Payable Checks/Wires Issued	45,152	39,734	45,186	36,985	42,000
Average # Days from receipt of invoice by Finance to payment	3.4 days	2.9 days	3.2 days	3.2 days	3.0 days
Budget Adjustments Processed	763	753	869	741	700
Average # Days to Process Budget Transfers	5.5 days	5.5 days	5.5 days	4.5 days	6.0 days
GFOA Certificate of Achievement for Financial Reporting (CAFR) - consecutive years	32 yrs	33 yrs	34 yrs	35 yrs	36 yrs
GFOA Distinguished Budget Presentation award - consecutive years	9 yrs	10 yrs	11 yrs	12 yrs	13 yrs
Board of Equalization					
Reductions Granted [3]	7,802	2,305	1,600	1,500	1,500
Tax Appeals Filed	17,751	8,123	4,912	4,333	4,500

(1) *Public Affairs began conducting training sessions for departments in FY20.*

(2) *FY2020 estimated.*

FY21 Budget Highlights

DESCRIPTION OF ACTIVITIES:

The Division of Administration and Finance includes three types of departments:

- **Executive Functions:** Mayor, Chief Administrative Officer, Public Affairs, County Attorney
- **Support/Administrative Functions:** Purchasing, Finance, and Human Resources
- **Other:** Central Operations and County Grants *(Note: Central Operations and County Grants are not included in the General Fund summary provided below)*

General Fund 010
(Excludes Central Operations and County Grants)

Summary	FY19 Actual	FY20 Amended *	FY21 Proposed	FY21-20 Var
Revenue	570,554	659,058	657,950	(1,108)
Total Personnel	13,853,046	15,042,458	13,552,669	(1,489,789)
O&M	2,769,290	3,872,131	2,910,056	(962,075)
Grants	125,000	-	-	-
Net Transfers	70,283	73,966	72,863	(1,102)
Net Expenditures	**(16,106,499)**	**(18,181,565)**	**(15,731,911)**	**2,449,654**
		**Excludes carry forwards and one time expenditures*		
FTE Count	**177.6**	**165.6**	**161.2**	**(4.5)**

CHANGES TO MAJOR CATEGORIES:

- ***Revenue:*** Includes $625,000 from Shelby County Retirement System reimbursements, $25,000 from CIGNA Annual Administrative payment, $5,000 from Prescription Card Royalties, and the remainder from public records charges. Revenue change from FY20 to FY21 is a decrease in Prescription Card Royalties revenue to align with recent actuals.
- ***Total Personnel:*** Decrease from county-wide reductions to personnel budgets, including the elimination of 4.5 FTEs, the reduction of variances between position budgets and actual salaries, lower costs for actuarially required OPEB contributions, and/or changes to employee health elections.
- ***O&M:*** Decrease is based on county-wide reductions in operating expenditures.
- ***Net Transfer:*** Reflects the transfer from the Group Health Insurance Fund to help pay for the labor cost of the Wellness Center. The transfer will cover any costs not covered by the revenues received from CIGNA and the Prescription Card Royalties received in the Wellness budget.

GRANT FUNDS:

- Grant revenue of $4.0 Million with 3.8 FTEs is related to activities in the Office of Preparedness.

General Fund 010 – 201201 Central Operations

Summary	FY19 Actual	FY20 Amended *	FY21 Adopted	FY21-20 Var
Revenue	345,998,566	344,420,485	340,947,629	(3,472,856)
Total Personnel	-	795,740	1,200,522	404,782
General Restrictions/Indirect	(2,726,117)	(12,166,221)	(11,617,044)	549,177
Affliated Organizations	30,875,758	30,943,929	30,943,929	-
Grants	3,000,000	-	-	-
Net Transfers	(19,893,725)	(14,897,827)	(23,592,240)	(8,694,413)
Planned Fund Balance Change	-	(400,000)	(9,583,759)	(9,183,759)
Net Expenditures	**294,955,200**	**310,349,211**	**306,411,742**	**(3,937,469)**

**Excludes carry forwards and one time expenditures*

INCLUDED IN CENTRAL OPERATIONS:

- ***Revenue*** includes the General Fund portion of property taxes, the County share of local sales tax, other state and local taxes, governmental reimbursements, fees, and other revenue. The decrease is a result of a projected decline in property tax collections, a decrease in investment income, and a shift of computerization fees collected by several judicial clerk offices into special revenue funds.
- ***Total Personnel*** reflects a salary change allowance of $400,000 for special needs or job reclassifications that may be identified throughout the County during the year, $500,000 for additional holiday pay anticipated for the Juneteenth holiday, and $350,000 for the County's new Parental Leave Program.
- ***General Restrictions*** on O&M spending accounts for anticipated underspending throughout the County that has not been allocated to a specific division. General Restrictions decrease is primarily due to a reduction to the expected underspending in FY21 due to the overall budget reductions.
- **Affiliated Organizations** payments include:

$ 29,408,000	Regional One Health
405,929	Agricultural Extension
400,000	State Alcoholic Beverage Tax
175,000	Film & TV Commission
555,000	Memphis Public Library
$ 30,943,929	

- **Transfers** from General Fund to other funds:

$ 1,500,000	Codes Enforcement – matched with City of Memphis funding
250,000	Tort Liability – funding for potential liability claims against the County
121,017	Veterans/Drug Court – funding for 2 new FTEs
3,516,243	Education Fund – Maintenance of Effort not covered by revenue collections
18,204,980	Corrections Center – County support for costs not reimbursed by the State of TN
$ 23,592,240	**Total Transfers**

- **Use of General Fund Balance** is to fund expenditures that exceed revenues.
  - **FY20 Amended Budget** (as of 05/31/20) – Includes an estimated $6.2 million Planned Use of Fund Balance as approved by the County Commission for specific projects.
  - **FY21 Adopted Budget** – Includes a proposed $9.6 million Planned Use of Fund Balance to help maintain County services in light of the projected FY21 revenue decrease.

County Grants

Summary	**FY19 Actual**	**FY20 Amended ***	**FY21 Adopted**	**FY21-20 Var**
Grants	6,101,373	2,600,000	1,300,000	(1,300,000)
Net Expenditures	**(6,101,373)**	**(2,600,000)**	**(1,300,000)**	**1,300,000**

**Excludes carry forwards and one time expenditures*

Included in FY21 County Grants:

- Decrease is based on County-wide reductions in operating expenditures, resulting in a Shelby County Commission's Community Enhancement Grants budget of $1,300,000 in FY21.

FTE Position Count

Fund	Dept	Dept Description	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Adopted	FY20-21 Change
GENERAL FUND								
010	2001	Mayor's Office	5.0	5.0	7.0 [b]	7.0	7.0	-
010	2002	Public Affairs	6.0	6.0	6.0	6.0	6.0	-
010	2003	CAO	19.9	19.9	21.1 [c]	21.1	26.2 [g]	5.0
010	2009	County Attorney	33.5	33.5	33.5	33.5	31.0 [h]	(2.5)
010	2011	Director of A&F	7.0	7.0	7.0	7.0	1.0 [i]	(6.0)
010	2014	Human Resources	60.0	60.0	60.0	48.0 [e]	48.0	-
010	2017	Purchasing	9.0	10.0 [a]	10.0	10.0	10.0	-
010	2025	Finance	31.0	31.0	31.0	31.0	30.0 [j]	(1.0)
010	2028	Board of Equalization	2.0	2.0	2.0	2.0	2.0	-
TOTAL POSITIONS - GENERAL FUND			**173.4**	**174.4**	**177.6**	**165.6**	**161.2**	**(4.5)**
GRANT FUNDS			**4.1**	**4.1**	**28.9** [d]	**39.0** [f]	**4.3** [k]	**(34.7)**
TOTAL POSITIONS - ALL FUNDS			**177.5**	**178.5**	**206.6**	**204.7**	**165.5**	**(39.2)**

FY18 - *(a) 1.0 FTE added to Purchasing for implementation of the MWBE/LOSB programs*

FY19 - *(b) 2.0 FTEs added by Resolution for Education Liaison & Dir. of Communications & Public Affairs*

(c) 0.2 FTE increase due to Office of Preparedness positions' General Fund/Grants allocation change

(d) 34.2 FTEs added for Workforce Investment Network (moved from Community Services) netted by Grants allocation change

FY20 - *(e) 11.0 FTEs moved to Sheriff from HR; elimination of 1.0 FTE (Human Resource Specialist)*

(f) Grants allocation change

FY21 - *(g) 5.0 FTEs (Internal Audit) moved to CAO from Director of A&F*

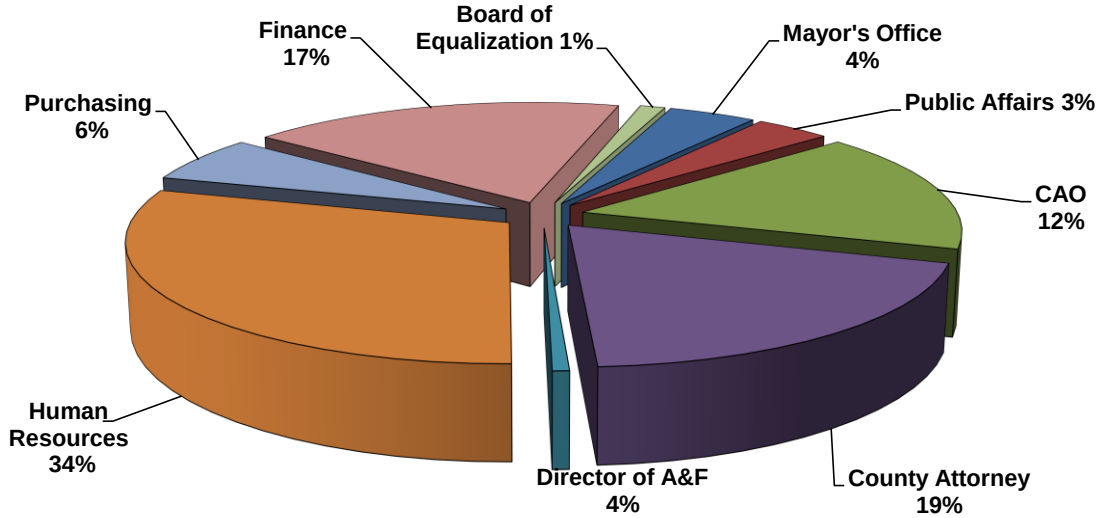
(h) 2.5 FTEs deleted from County Attorney (Paralegal, Legal Secretary, and a part-time Attorney)

(i) 1.0 FTE deleted (Budget Administrator); 5.0 FTEs (Internal Audit) moved from Director of A&F to CAO

(j) 1.0 FTE deleted in Finance (Accounting Technician)

(k) 34.7 FTEs transferred to Workforce Investment Network stand-alone 501(C)3

FTE Positions by Department

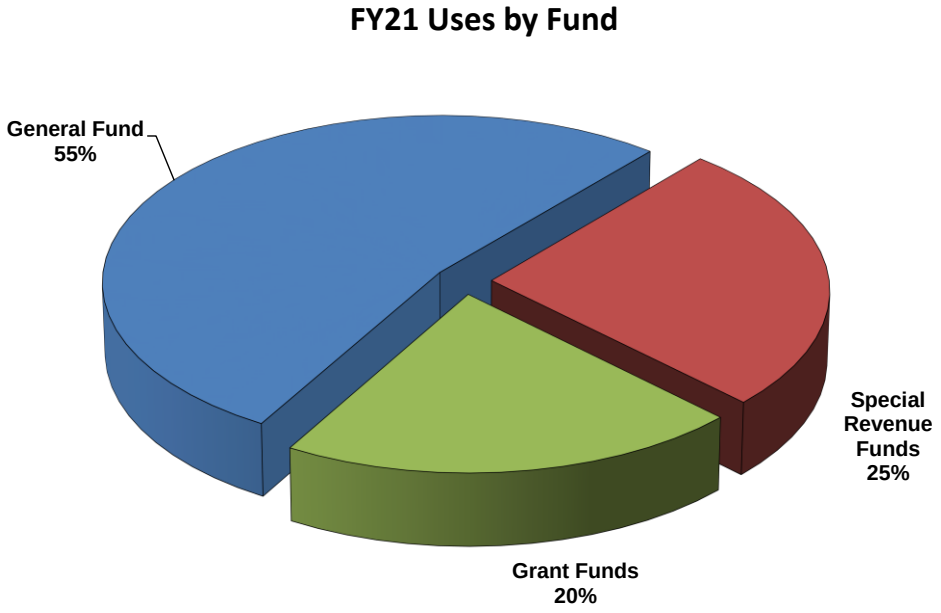


Prime Accounts
20 - Administration & Finance — All Funds

Account - Description	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Amended	FY21 Adopted
40 - Property Taxes	253,574,154	276,604,440	292,284,127	288,746,885	286,079,684
41 - Other Local Taxes	51,491,660	57,124,696	60,314,908	62,903,399	60,728,399
43 - Intergov Revenues-State of Tennessee	12,396,548	12,495,767	19,941,047	34,767,042	20,505,123
44 - Intergov Revenues-Federal & Local	3,729,949	3,629,089	3,647,417	53,672,883	3,751,718
45 - Charges for Services	62,382	62,488	50,875	62,700	62,700
46 - Fines, Fees & Permits	1,378,725	1,526,692	1,935,838	675,000	675,000
47 - Other Revenue	1,154,396	479,343	524,454	1,822,790	453,750
48 - Investment Income	849,300	1,661,967	2,655,920	3,929,563	724,563
TOTAL REVENUE	**324,637,114**	**353,584,483**	**381,354,585**	**446,580,261**	**372,980,937**
96 - Operating Transfers In	144,000	-	70,283	(23,842,878)	72,863
9990 - Carryforward For Encumbrances	-	-	-	323,890	-
9999 - Planned Fund Balance Decrease	-	-	-	8,419,132	33,311,178
TOTAL OTHER SOURCES	**144,000**	**-**	**70,283**	**(15,099,857)**	**33,384,041**
TOTAL SOURCES	**324,781,114**	**353,584,483**	**381,424,868**	**431,480,405**	**406,364,979**
51 - Salaries-Regular Pay	9,786,069	10,316,082	11,249,676	14,579,435	11,568,822
52 - Salaries-Other Compensation	152,213	165,569	142,564	3,394,401	4,111,468
55 - Fringe Benefits	3,380,680	3,823,234	4,224,574	5,180,792	3,948,352
56 - Vacancy Savings	-	-	-	(7,430,313)	(6,485,013)
TOTAL SALARIES	**13,318,962**	**14,304,885**	**15,616,813**	**15,724,315**	**13,143,629**
60 - Supplies & Materials	195,671	254,719	284,702	2,814,119	1,741,670
64 - Services & Other Expenses	1,032,995	1,212,999	6,167,887	15,388,990	1,907,751
66 - Professional & Contracted Services	2,261,663	2,072,242	2,529,108	6,320,240	4,616,200
67 - Rent, Utilities & Maintenance	68,899	53,687	535,277	4,368,604	2,343,778
68 - Interfund Services	(3,714,464)	(4,161,946)	(3,616,082)	(3,793,776)	(3,777,218)
70 - Capital Asset Acquistions	42,247	103,578	202,026	845,563	395,389
95 - Contingencies & Restrictions	-	-	-	4,816,264	4,272,740
TOTAL OPERATING	**(112,988)**	**(464,721)**	**6,102,918**	**30,760,004**	**11,500,309**
89 - Affiliated Organizations	47,492,982	52,006,447	55,515,083	61,641,498	66,548,970
90 - Grants	4,299,500	6,155,280	9,526,373	6,222,480	2,200,000
98 - Operating Transfers Out	13,315,217	13,750,000	19,893,725	24,950,175	23,592,240
9998 - Planned Fund Balance Increase	-	-	-	3,444,186	-
TOTAL OTHER USES	**65,107,700**	**71,911,727**	**84,935,181**	**96,258,339**	**92,341,210**
TOTAL USES	**78,313,673**	**85,751,891**	**106,654,913**	**142,742,658**	**116,985,148**
ACTUAL FUND BALANCE CHANGE	**246,467,441**	**267,832,592**	**274,769,955**	**288,737,747**	**289,379,830**

Sources and Uses by Fund Type

	FY21 SOURCES OF FUNDS			FY21 USES OF FUNDS			NET OPERATIONS	
FUND NAME:	**REVENUE**	**TRANSFERS IN**	**FUND BALANCE**	**EXPENSES**	**TRANSFERS OUT**	**FUND BALANCE**	**NET TOTAL**	**% of Total**
GENERAL FUND								
010 - General Fund	**341,605,579**	**72,863**	**9,583,759**	**38,290,132**	**23,592,240**	**-**	**289,379,830**	**53%**
SPECIAL REVENUE FUNDS								
051 - Tax Increment Financing	6,500,000	-	-	6,500,000	-	-	**-**	6%
073 - Hotel Motel Tax	18,274,231	-	2,025,525	20,299,756	-	-	**-**	17%
074 - Car Rental Tax	2,500,000	-	-	2,500,000	-	-	**-**	2%
092 - Economic Development	70,000	-	1,200,000	1,270,000	-	-	**-**	1%
TOTAL SPECIAL REVENUE	**27,344,231**	**-**	**3,225,525**	**30,569,756**	**-**	**-**	**-**	**26%**
GRANT FUNDS TOTAL	**4,031,127**	**-**	**20,501,894**	**24,533,021**	**-**	**-**	**-**	**21%**
ALL FUNDS TOTAL	**372,980,937**	**72,863**	**33,311,178**	**93,392,908**	**23,592,240**	**-**	**289,379,830**	**100%**



The primary funding source for Administration and Finance operations is the General Fund.

Net Expenditures by Department

Fund	Dept	Dept Description	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 AMENDED	FY21 ADOPTED
GENERAL FUND							
010	2001	Mayor's Office	589,393	622,376	628,649	945,893	793,096
010	2002	Public Affairs	466,925	463,543	356,949	544,855	496,825
010	2003	CAO	2,650,830	2,967,381	3,055,799	3,803,608	3,628,566
010	2009	County Attorney	3,193,952	3,608,480	3,973,789	3,878,232	3,566,411
010	2011	Director - A&F	855,341	745,250	799,236	858,098	308,050
010	2012	Central Operations	(261,358,979)	(283,277,237)	(294,955,200)	(310,324,606)	(306,411,742)
010	2013	County Grants	1,299,500	3,155,280	6,101,373	5,437,480	1,300,000
010	2014	Human Resources	3,492,661	3,821,572	3,711,771	3,440,845	3,305,506
010	2017	Purchasing	557,029	651,032	704,134	746,779	723,747
010	2025	Finance	2,327,510	2,496,342	2,575,827	2,648,695	2,545,624
010	2028	Board of Equalization	263,092	400,325	300,345	375,096	364,088
019	2003	CAO COVID-19	-	-	-	974,123	-
019	2012	Central Ops COVID-19	-	-	-	(2,566,844)	-
019	2013	County Grants COVID-19	-	-	-	500,000	-
GENERAL FUND TOTAL			**(245,662,747)**	**(264,345,656)**	**(272,747,328)**	**(288,737,747)**	**(289,379,830)**
SPECIAL REVENUE FUND							
051	2012	Tax Increment Fund	-	-	-	-	-
073	2012	Hotel-Motel Tax Fund	(1,510,352)	(3,785,006)	(3,890,843)	-	-
074	2012	Car Rental tax	-	-	-	-	-
092	2012	Economic Development	547,820	305,528	1,892,808	-	-
SPECIAL REVENUE FUND TOTAL			**(962,532)**	**(3,479,478)**	**(1,998,035)**	**-**	**-**
GRANT FUNDS TOTAL			**157,838**	**(7,458)**	**(24,592)**	**-**	**-**
ADMINISTRATION & FINANCE TOTAL			**(246,467,441)**	**(267,832,592)**	**(274,769,955)**	**(288,737,747)**	**(289,379,830)**

Includes all Sources and Uses of Funds

Prime Accounts
20 - Administration & Finance — General Fund

Account - Description	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Amended	FY21 Adopted
40 - Property Taxes	253,574,154	276,604,440	292,284,127	288,746,885	286,079,684
41 - Other Local Taxes	32,129,074	31,030,569	33,562,849	35,903,399	33,728,399
43 - Intergov Revenues-State of Tennessee	11,914,798	12,001,748	12,639,456	11,976,369	16,550,714
44 - Intergov Revenues-Federal & Local	3,729,949	3,606,843	3,625,568	3,675,000	3,675,000
45 - Charges for Services	62,382	62,488	50,875	62,700	62,700
46 - Fines, Fees & Permits	1,378,725	1,526,692	1,935,838	675,000	675,000
47 - Other Revenue	1,154,396	479,343	192,119	1,276,720	453,750
48 - Investment Income	777,368	1,532,510	2,278,287	3,585,332	380,332
TOTAL REVENUE	**304,720,847**	**326,844,634**	**346,569,120**	**345,901,405**	**341,605,579**
96 - Operating Transfers In	144,000	-	70,283	3,041,483	72,863
9990 - Carryforward For Encumbrances	-	-	-	323,890	-
9999 - Planned Fund Balance Decrease	-	-	-	6,256,893	9,583,759
TOTAL OTHER SOURCES	**144,000**	**-**	**70,283**	**9,622,266**	**9,656,623**
TOTAL SOURCES	**304,864,847**	**326,844,634**	**346,639,402**	**355,523,671**	**351,262,202**
51 - Salaries-Regular Pay	9,592,938	10,119,368	10,005,183	11,945,330	10,873,332
52 - Salaries-Other Compensation	151,202	166,108	132,043	1,070,849	1,379,494
55 - Fringe Benefits	3,302,096	3,737,759	3,715,820	4,183,021	3,730,517
56 - Vacancy Savings	-	-	-	(7,403,880)	(6,485,010)
TOTAL SALARIES	**13,046,236**	**14,023,235**	**13,853,046**	**9,795,320**	**9,498,333**
60 - Supplies & Materials	149,005	155,526	169,761	960,645	213,441
64 - Services & Other Expenses	987,521	1,159,249	1,205,319	2,024,977	1,576,823
66 - Professional & Contracted Services	1,621,620	1,744,327	2,284,268	3,597,929	3,525,830
67 - Rent, Utilities & Maintenance	53,704	34,836	20,185	134,753	71,672
68 - Interfund Services	(3,714,929)	(4,169,536)	(3,682,834)	(4,015,078)	(3,779,218)
70 - Capital Asset Acquistions	6,447	30,805	46,475	406,150	63,358
95 - Contingencies & Restrictions	-	-	-	(5,168,512)	(5,124,036)
TOTAL OPERATING	**(896,631)**	**(1,044,793)**	**43,173**	**(2,059,136)**	**(3,452,130)**
89 - Affiliated Organizations	29,602,995	29,615,256	30,875,758	30,943,929	30,943,929
90 - Grants	4,299,500	6,155,280	9,226,373	5,722,480	1,300,000
98 - Operating Transfers Out	13,150,000	13,750,000	19,893,725	22,383,331	23,592,240
TOTAL OTHER USES	**47,052,495**	**49,520,536**	**59,995,856**	**59,049,740**	**55,836,169**
TOTAL USES	**59,202,100**	**62,498,978**	**73,892,075**	**66,785,924**	**61,882,371**
ACTUAL FUND BALANCE CHANGE	**245,662,747**	**264,345,656**	**272,747,328**	**288,737,747**	**289,379,830**

Prime Accounts
20 - Administration & Finance — Special Revenue Fund

Account - Description	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Amended	FY21 Adopted
41 - Other Local Taxes	19,362,586	26,094,127	26,752,059	27,000,000	27,000,000
48 - Investment Income	71,931	129,457	377,633	344,231	344,231
TOTAL REVENUE	**19,434,517**	**26,223,584**	**27,129,691**	**27,344,231**	**27,344,231**
9999 - Planned Fund Balance Decrease	-	-	-	2,162,239	3,225,525
TOTAL OTHER SOURCES	**-**	**-**	**-**	**2,162,239**	**3,225,525**
TOTAL SOURCES	**19,434,517**	**26,223,584**	**27,129,691**	**29,506,470**	**30,569,756**
64 - Services & Other Expenses	-	25,000	-	-	-
66 - Professional & Contracted Services	581,998	327,915	192,331	1,420,715	620,715
TOTAL OPERATING	**581,998**	**352,915**	**192,331**	**1,420,715**	**620,715**
89 - Affiliated Organizations	17,889,987	22,391,190	24,639,325	24,641,569	29,549,041
90 - Grants	-	-	300,000	-	400,000
9998 - Planned Fund Balance Increase	-	-	-	3,444,186	-
TOTAL OTHER USES	**17,889,987**	**22,391,190**	**24,939,325**	**28,085,755**	**29,949,041**
TOTAL USES	**18,471,986**	**22,744,106**	**25,131,656**	**29,506,470**	**30,569,756**
ACTUAL FUND BALANCE CHANGE	**962,532**	**3,479,478**	**1,998,035**	**-**	**-**

Special Revenue Funds:

051 - Tax Incremental Fund (TIF) – Accounts for the collection and disbursement of incremental property tax revenue to aid economic development projects in specified areas. The Tax Incremental Fund (TIF) was established to account for economic development and/or improve blighted properties in specified areas. The incremental revenue collected (tax amount above the assessed value captured at time of TIF establishment) will aid in funding the project costs within that TIF district. The Community Redevelopment Agency is tasked with determining eligible TIF projects. The current TIF districts are Graceland, Highland Street North, Highland Street South, Lakeland, Millington, and Uptown Redevelopment.

073 - Hotel Motel Tax – Revenue $18.3 Million – The Hotel Motel Tax Fund accounts for the collection of the hotel motel tax, which is a 5% tax on revenue collected from the rental of hotel and motel rooms. The tax is required to be used to provide funding for the promotion of tourism and conventions in the County, including funding the Convention and Visitor's Bureau, and paying debt service and capital maintenance requirements on the FedEx Forum to the Sports Authority.

074 - Car Rental Tax – Revenue $2.5 Million – The Car Rental Tax Fund accounts for the collection of the car rental tax which is designated for funding of the NBA arena (FedEx Forum). Businesses engaged in the rental of motor vehicles collect and remit a 3% surcharge or tax on charges for rental of private passenger motor vehicles for a period of 31 days or less. The tax rate is 3% of the gross proceeds, and it is remitted by the car rental businesses to the Tennessee Department of Revenue, which then distributes the funds to the County. The County then remits funds collected to the Sports Authority for payment of debt service.

092 - Economic Development Fund – budgeted at $1.7 Million primarily from fund balance - Funds are restricted for economic development purposes. FY21 budgeted amount is subject to change after the FY20 year closes, as the only revenue source in FY21 is investment income at $70,000. The Economic Development Fund was established to account for resources received that have been designated by the County Commission "to achieve an increase in living standards that will also promote an increase in per capita income, better education and health as well as improved environmental protection." These resources fund economic development activities supported by the County.

Prime Accounts
20 - Administration & Finance — Grant Funds

Account - Description	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Amended	FY21 Adopted
43 - Intergov Revenues-State of Tennessee	481,749	494,019	7,301,590	22,790,673	3,954,409
44 - Intergov Revenues-Federal & Local	-	22,246	21,849	49,997,883	76,718
47 - Other Revenue	-	-	332,335	546,070	-
TOTAL REVENUE	**481,749**	**516,265**	**7,655,774**	**73,334,626**	**4,031,127**
96 - Operating Transfers In	-	-	-	(26,884,362)	-
9999 - Planned Fund Balance Decrease	-	-	-	-	20,501,894
TOTAL OTHER SOURCES	**-**	**-**	**-**	**(26,884,362)**	**20,501,894**
TOTAL SOURCES	**481,749**	**516,265**	**7,655,774**	**46,450,264**	**24,533,021**
51 - Salaries-Regular Pay	193,131	196,714	1,244,493	2,634,104	695,490
52 - Salaries-Other Compensation	1,011	(539)	10,521	2,323,552	2,731,974
55 - Fringe Benefits	78,584	85,475	508,754	997,771	217,835
56 - Vacancy Savings	-	-	-	(26,433)	(4)
TOTAL SALARIES	**272,726**	**281,650**	**1,763,767**	**5,928,995**	**3,645,296**
60 - Supplies & Materials	46,666	99,193	114,941	1,853,473	1,528,229
64 - Services & Other Expenses	45,474	28,750	4,962,568	13,364,013	330,927
66 - Professional & Contracted Services	58,044	-	52,509	1,301,596	469,656
67 - Rent, Utilities & Maintenance	15,195	18,851	515,092	4,233,851	2,272,106
68 - Interfund Services	465	7,590	66,752	221,302	2,000
70 - Capital Asset Acquistions	35,800	72,773	155,551	439,413	332,031
95 - Contingencies & Restrictions	-	-	-	9,984,776	9,396,776
TOTAL OPERATING	**201,644**	**227,157**	**5,867,414**	**31,398,425**	**14,331,725**
89 - Affiliated Organizations	-	-	-	6,056,000	6,056,000
90 - Grants	-	-	-	500,000	500,000
98 - Operating Transfers Out	165,217	-	-	2,566,844	-
TOTAL OTHER USES	**165,217**	**-**	**-**	**9,122,844**	**6,556,000**
TOTAL USES	**639,587**	**508,807**	**7,631,182**	**46,450,264**	**24,533,021**
ACTUAL FUND BALANCE CHANGE	**(157,838)**	**7,458**	**24,592**	**-**	**-**

Grant Summary Information

The Office of Preparedness administers the following grants:

All grants are 100% federally funded except the Emergency Management Performance Grant, which is matched 50% by the grantee, and the Hazardous Material Emergency Preparedness grant program, which requires a 20% match provided by the Local Emergency Planning Committee.

- **Port Security Grant Program (PSGP)** – The PSGP supports the building, sustainment, and delivery of core capabilities essential to achieving the National Preparedness Goal such as prevention, protection, mitigation, response, and recovery. PSGP focuses on addressing the security needs of our nation's maritime ports.

- **State Homeland Security Grant Program (HSGP)** – The HSGP is a core homeland security assistance program that provides funds to build capabilities at the State and local levels through planning, equipment, training, and exercise activities and to implement the goals and objectives included in the State Homeland Security Strategy.

- **Hazardous Material Emergency Preparedness (HMEP) Grant Program** – This grant program's purpose is to increase local effectiveness by safely and efficiently handling hazardous materials accidents and incidents, enhance implementation of the Emergency Planning and Community Right-to-Know Act of 1986, and encourage a comprehensive approach to emergency planning by incorporating the unique challenges of responses to transportation situations.

- **FEMA Disaster Recovery** – The Federal Emergency Management Agency Disaster Recovery provides funding relief to assist in recovery after a major disaster has been declared, including the Port Security program.

- **Emergency Management Performance Grant (EMPG)** – The EMPG program gives states the opportunity to strengthen their emergency management capabilities, while addressing issues of national concern. States have the flexibility to develop systems that encourage the building of partnerships, which include government, business, volunteer, and community organizations.

FUND	GRANT PROGRAM	AMOUNT
	Department 2003: CAO - Office of Preparedness	
130	Port Security Grant Program (PSGP)	$ 21,850
164	2018 Homeland Security Grant Program (HSGP)	471,705
177	2017 Homeland Security Grant Program (HSGP)	331,304
249	May 2017 Storm FEMA/TEMA	2,980,000
497	CESF Emergency Management and Homeland Security	54,868
525	2019 Emergency Management Performance Grant	149,000
748	2017 Hazardous Material Emergency Preparedness (HMEP)	22,400
	DIVISION TOTAL	**$ 4,031,127**